

Certification of North Dakota Assessment Officials

North Dakota Century Code ch. 11-10.1 provides that assessment officials must be certified by the State Supervisor of Assessments.

The term “assessment official” includes County Directors of Tax Equalization, Class I and Class II City Assessors, and Township Assessors. A County Director of Tax Equalization is a person appointed according to N.D.C.C. § 11-10.1-01. A Class I City Assessor is an assessor for a city with population of 5,000 or more. A Class II City Assessor is an assessor for a city with population of less than 5,000. The term “Township Assessor” also includes a person appointed as a District Assessor.

Specific educational programs were developed to prepare assessment officials for their duties. The programs were reviewed by a certification committee composed of representatives of the county commissioners, city governing bodies, Township Officers Association, and personnel at the North Dakota State University.

Upon completion of the educational requirements, assessment officials are certified by the State Supervisor of Assessments as having met the necessary requirements.

Assessments determined by any uncertified assessor must be reviewed and approved by a certified county director of tax equalization or class I city assessor prior to the equalization meeting in April. The jurisdiction needing the review must pay the cost for the review.

Certification Requirements

County Directors of Tax Equalization And Class I City Assessors

Class I City Assessors and County Directors of Tax Equalization must have a high school diploma or the equivalent and must complete the required assessment and appraisal instruction within three years of appointment.

County Directors of Tax Equalization must successfully complete 190 hours of approved assessment and appraisal instruction. Class I City Assessors must successfully complete 150 hours of approved assessment and appraisal instruction.

The State Supervisor of Assessments will issue a certificate to individuals who successfully complete the required instruction within three years of appointment. Certification as County Director of Tax Equalization or Class I City Assessor is valid for four years.

Instruction

- Course 101 Tax Administration
- Course 102 Principles and Theory of Value
- Course 201 Residential Property Appraisals
- Course 202* Agricultural Land Valuation

- Course 203 Commercial Property Appraisals
- Course 303* Teaching Appraisal Techniques
- * Required for County Directors of Tax Equalization only.

Course Descriptions

Course 101 - Tax Administration Thirty hours of instruction pertaining to North Dakota assessment laws, reference sources, equalization, mobile home taxation, reporting forms, appeal processes, and the sales ratio study.

Course 102 - Principles & Theory of Value Thirty hours of instruction covering valuation theory, assessment terminology, land descriptions and valuation, the appraisal process, and an introduction to the three approaches to value.

Course 201 - Residential Property Appraisals Thirty hours of instruction on appraisal theory and the process of valuing residential property, or 30 hours of residential property mass appraisal instruction. The following two courses are available:

- Course 201-A Residential Property Appraisal: A Case Study
- Course 201-B Mass Appraisal of Residential Property

Course 202 - Agricultural Land Valuation Thirty hours of instruction relating to valuation of agricultural land using the detailed soils survey. Instruction includes soil characteristics, testing and mapping, development of township average values

and pricing schedules, and the application of values to the different soil map units.

Course 203 - Commercial Property Appraisals Thirty hours of instruction in appraisal of commercial property using the cost, sales comparison, and income approaches. The following three courses are available:

- Course 203-A Commercial Property Appraisals - Application of three approaches to value
- Course 203-B Cost Approach - Use of Cost Manuals
- Course 203-C Introduction to the Income Approach

Course 303 - Teaching Appraisal Techniques Forty hours of instruction in the methods and techniques used in teaching the assessment and appraisal processes to Township and Class II City Assessors, including the use of prepared teaching guides.

Education Providers

The Office of State Tax Commissioner conducts the above-listed courses. Courses 101, 202 and 303 are available only from the North Dakota Tax Commissioner’s Office.

Appraisal courses from a recognized organization, if successfully completed and approved by the State Supervisor of Assessments, count toward certification. Recognized education providers include, but are not limited to:

- International Association of Assessing Officers
- Appraisal Institute
- American Society of Farm Managers and Rural Appraisers

- Courses offered by the North Dakota Association of Assessing Officers
- Courses conducted by tax and revenue departments of other states upon approval of the State Supervisor of Assessments
- Appraisal courses offered at colleges and universities as a regular part of the curriculum

Challenge of Courses

Courses 101, 102 and 203 may be challenged without attending the classroom instruction. The challenge consists of successful completion of case studies and a written examination. Arrangements for the challenge must be made with the State Supervisor of Assessments.

Appraiser Designations

Designations conferred by recognized appraisal organizations and boards will contribute 30 hours toward certification upon approval of the State Supervisor of Assessments.

Maintaining Certification

County Directors of Tax Equalization and Class I City Assessors must complete at least 40 hours of approved assessment and appraisal instruction during each four-year certification period.

The certificate of any County Director of Tax Equalization or Class I City Assessor who does not complete the necessary requirements in a timely manner will be considered void by the State Supervisor of Assessments.

Certification Requirements

Township and Class II City Assessors

Township Assessors and Class II City Assessors must complete a minimum of 24 hours of instruction and successfully complete a statewide standard test within 12 months of election or appointment. A certified County Director of Tax Equalization must provide the instruction.

The State Supervisor of Assessments will issue a certificate to an individual who successfully completes the certification requirements.

Instruction

Basics of Real Property Appraisal

- Concepts of value, property and property tax
- Highest and best use and basic principles affecting value
- Appraisal process
- Legal descriptions of property

Data Collection and Analysis

- Field inspection
- Neighborhood analysis

Estimating Market Value of Property

- Cost approach to value
- Sales comparison approach to value
- Income approach to value
- Reconciliation and final estimate of value

Agricultural Land Valuation

- Use of soils surveys
- Allocating valuations to assessment parcels

Assessment Laws and Procedures

- Laws and forms used by assessors
- Statistics and measuring equalization
- Public relations

Case Studies

- Agricultural land
- Residential property

Assessors may use the Supervised Home Study Manual to prepare for the instruction and the statewide standard test. The manual is available from the State Supervisor of Assessments.

The 24 hours of instruction may be waived upon successful completion of the statewide standard test.

Statewide Standard Test

A certified County Director of Tax Equalization must administer the comprehensive examination which consists of true and false, multiple choice, and completion questions as well as problems pertaining to the assessment and appraisal processes. A minimum score of seventy percent must be obtained in order to successfully complete the test and become certified.

Certification

Upon successful completion of the statewide standard test, the State Supervisor of Assessments will issue a Township and Class II City Assessor certificate. The certificate is valid for 12 months.

Maintaining Certification

An individual certified as a Township Assessor or Class II City Assessor must attend an annual one-day seminar to review current laws, assessment and appraisal procedures. A certified County Director of Tax Equalization must conduct the seminar.

The certificate of any assessor who does not attend the annual seminar will be considered void by the State Supervisor of Assessments.



OFFICE OF STATE TAX COMMISSIONER

State Supervisor of Assessments

Property Tax Division

600 E. Boulevard Ave., Dept. 127

Bismarck ND 58505-0599

Phone: (701) 328-3127

E-mail: taxinfo@state.nd.us

www.nd.gov/tax

www.nd.gov